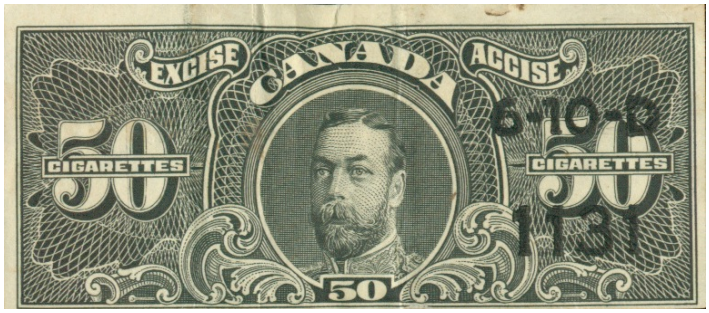
--- 50 Cigarettes - imperforate - “Imperial Tobacco” - 1931-32 ---

“Imperial Tobacco” replaced use of the Series “A” *small strip* 50 cigarette stamp with the *oblong* stamp in November 1931. The Budget of 1932 reduced the excise duty on *small cigarettes* from $6.00 to $4.00 per thousand (or by 2¢ per ten cigarettes), and the price of fifty cigarettes was lowered from 60¢ to 50¢ per box.

--- cancellation reading horizontally upright - 8 copies to date ---



★**RC-325** - 50 cigarettes, imperf, coded **6-10-D / 1131** by “Imperial Tobacco”, in November 1931

[★RC-325]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**1131**	**1231**
1932	**132**	**---**	**---**	**432**	**532**	**632**	**732**	**832**	**---**	**---**	**---**	**---**

--- cancellation reading horizontally upright - 2 copies to date ---

The change in the coding from **832** to **BC2** is indicative of sheets purchased from Ottawa under the lower excise duty rate.

★**RC-325** - 50 cigarettes, imperf, coded **6-10-D / BD2** by “Imperial Tobacco” in November 1932

[★RC-325]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**BD2**	**CD2**

--- 50 Cigarette Transfer Roll and Plates, for the bilingual, George V stamp - ex Chris Ryan ---

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Transfer Roll No. 786-XG for the bilingual *oblong* Series “A” fifty cigarette stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1 and 2 for the fifty cigarette Series “A” *oblong* stamp. [These the 120 impression plates were likely arranged as 8 x 15 stamps - JBH]

--- 50 Cigarettes - perforated 12 – “Imperial Tobacco” - 1932-1935 ---

Imperial Tobacco replaced the Series “A” *imperforate* fifty cigarette stamp with the *perforated* stamp in December 1932. The switch to the perforated variety probably indicates that the stamp was being *hand-applied* to the tin.

--- cancellation reading horizontally upright - 12 copies to date ---

★**RC-322** - 50 cigarettes, perf 12, coded **6-10-D / CD2** by “Imperial Tobacco” in December 1932

[★RC-322]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	**AB3**	---	**CB3**	---	**BC3**	**CC3**	**AD3**	**BD3**	**CD3**
1934	---	---	**CA4**	---	**BB4**	**CB4**	**AC4**	**BC4**	---	---	---	---

CC3 / 6-10D exists both upright and inverted

--- cancellation reading horizontally upright - 12 copies to date ---

★**RC-322** - 50 cigarettes, perf 12, coded **6-10-D / BFC** by “Imperial Tobacco” in August 1935

[★RC-322]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	---	---	---	---	**CEC**	**AED**	**BED**	**CED**
1935	**AFA**	---	**CFA**	**AFB**	**BFB**	**CFB**	**AFC**	**BFC**	---	---	---	---

Note: There are two copies of **BFB** - one is horizontally cancelled twice, reading *upright*, and reading *inverted* (see below); while **CC3** occurs on two different stamps - one reading upright and the other inverted.

--- a doubled cancellation ---

★**RC-322** - 50 cigarettes, perf 12, double coded **6-10-D / BFB** by “Imperial Tobacco” in May 1935

--- 50 Cigarettes - Series “A” [1926] - “Tuckett Tobacco” - 63 x 26 mm ---

The first listed use of the perforated 50 cigarette oblong stamp by “Tuckett Tobacco” is from November 1933.

--- cancellation reads vertically down - 3 copies to date ---

★**RC-322** - 50 cigarettes, perf 12, coded **1-18-E / CIGARETTES / K-33** by “Tuckett Tobacco” in November 1933

[★RC-322]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	---	---	---	---	---	K-33	L-33
1934	A-34	---	---	---	---	---	---	---	---	---	---	---

--- cancellation reads vertically down - 10 copies to date ---

★**RC-322** - 50 cigarettes, perf 12, coded **1-18-E / 54** by “Tuckett Tobacco” in May 1934

[★RC-322]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	54	---	74	84	94	---	114	124
1935	15	---	---	---	55	---	---	---	95	105	---	---

In November 1935 the 50 cigarette oblong Series “C” was introduced.

Early in the war years the perforated oblong 50 cigarette Series “A” was re-introduced by “Tuckett Tobacco”

--- cancellation reads vertically up - 4 copies to date ---

★**RC-322** - 50 cigarettes, perf 12, coded **1-18-E / BJD** by “Tuckett Tobacco” in November 1939

[★RC-322]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	BJD	CJD
1940	AKA	---	---	AKB	---	---	---	---	---	---	---	---

--- 50 Cigarettes - *coarse double roulette* 10 - "Macdonald Tobacco" - 1932 ---

I feel that the perforated 10 oblong 50 cigarette Series "A" probably does not exist, and that Lee Brandom was confused by the doubled coarse roulette 10 from late 1932 - as illustrated below:

Macdonald Tobacco introduced their doubled coarse roulette *oblong* 50 cigarette stamp in June 1932. At this time they were apparently receiving the imperforate sheets from Ottawa and applying a variety of company separations. The Lee Brandom **C-347** (listed as perforated 10) is probably a *doubled coarse roulette* formed by twinning the roulette wheels, or by a second-pass through a single roulette wheel - the stamp below actually shows *three passes* through a single roulette wheel.

Upon examination it seems that these Macdonald stamps were produced by a close-spaced alternating roulette with a dull rouletting wheel and are not *hole-punched* perforates. I sincerely doubt that a true perforated 10 exists, and think that it is a *catalogue error*. Since the oblong format was new to the company, these early stamps were likely being *hand applied* to the metal tins. By December 1932 the regular BABN perforated 12 stamps were in use at Macdonald Tobacco.

--- roller cancellation reading horizontally upright - 3 copies to date ---

★**RC-324** - 50 cigarettes, double roulette 10, rollered **1-10-D / 9 - 32**,
by "Macdonald Tobacco" in September 1932

note: the initials **CE** in the scroll, and the doubled row of rouletted slits across the bottom - scanned at 500% scale

from another September 1932 "Macdonald Tobacco" doubled roulette 10 - also scanned at 500% scale

[★RC-324]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	**9-32**	**10-32**	**11-32**	---

--- 50 Cigarettes - perf 12 - Series “A” - “Macdonald Tobacco” - 1932-35 ---

The first listed use of the perforated 12, oblong fifty cigarette Series “A” by “Macdonald Tobacco” comes from December 1932, using the 4 mm. Gothic heavy two-line roller cancellation **1-10-D / 9-32** characteristic of their stock purchased prior to the 1932 Budget and used post-1932 Budget.

--- roller cancellation reading horizontally upright - 3 copies to date ---

★**RC-322** - 50 cigarettes, perf 12, rollered **1-10-D / 12-32**,
by “Macdonald Tobacco” in December 1932

[★RC-322]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	**12-32**
1933	**1-33**	**2-33**	---	---	---	---	---	---	---	---	---	---
1935	---	---	---	---	---	---	---	---	---	---	---	---

--- roller cancellation reading horizontally upright - 7 copies to date ---

By September 1933 the cancellation is in a single line **1-10-D 9-33**. These stamps were obtained under the 1932 Budget.

RC-322 - 50 cigarettes, perf 12, rollered **1-10-D 1-34**,
by “Macdonald Tobacco” in January 1934

[★RC-322]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	---	---	---	**9-33**	**10-33**	**11-33**	---
1934	**1-34**	---	---	---	---	---	---	---	---	---	**11-34**	**12-34**
1935	---	---	---	---	---	**6-35**	---	---	---	---	---	---

10-33 is torn and should be replaced when available

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 50 oblong cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 15th 2013, JBH